

## **GROUP EXHIBIT A**

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BDC Group Creditors' Committee  
c/o Tammy Kemp, Chief Credit Officer  
Liquid Capital Exchange  
5075 Yonge Street  
Suite 700  
Canada

Date: December 21, 2023  
Matter: 912600.001  
Invoice No. 1144801

Elizabeth L. Janczak

Matter: Representation of BDC Creditors' Committee

For Professional Services.....\$10,691.00

**Current Invoice Amount.....\$10,691.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
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Page 1  
Date: December 21, 2023  
Matter: 912600.001  
Invoice No. 1144801

Elizabeth L. Janczak

Matter: Representation of BDC Creditors' Committee

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/11/23	ELJ	Conference with Shelly DeRousse regarding case open items including DIP budget, committee call, and plan issues (0.1).	500.00	.10	50.00
09/11/23	SAD	Conference with Elizabeth Janczak regarding case status (0.1).	595.00	.10	59.50
09/12/23	ELJ	Telephone conference with Austin Peiffer regarding revised DIP budget and projections and Rule 2004 discovery request status (0.6).	500.00	.60	300.00
09/14/23	ELJ	Telephone conference with Austin Peiffer regarding Rule 2004 discovery and DIP budget issues (0.5).	500.00	.50	250.00
09/15/23	ELJ	Telephone conference with Shelly DeRousse regarding automatic stay complaint and DIP budget issues (0.1); telephone conference with Abe Carls regarding potential resolution of KSB lien/retainer issue, DIP budget, chapter 11 plan, and Rule 2004 discovery (1.0); telephone conference with Austin Peiffer regarding same (0.2).	500.00	1.30	650.00
09/15/23	SAD	Telephone conference with Elizabeth Janczak regarding motion to extend stay to Dennis Bruce (0.1); review pleadings and open issues relating to same (0.1).	595.00	.20	119.00
09/18/23	ELJ	Telephone conference with Shelly DeRousse regarding proposed resolution with KSB, plan status, emergency TRO hearing, and related case issues (0.3).	500.00	.30	150.00

Matter: 912600.001  
 Invoice No. 1144801

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 December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
09/20/23	ELJ	Telephone conference with Abe Carls regarding ABLs retainer/lien issue resolution, final DIP budget and order, plan issues, and Rule 2004 rider (0.4); e-mail correspondence to Austin Peiffer regarding plan discussion and information for Keystone lift stay motion (0.2).	500.00	.60	300.00
09/21/23	ELJ	Telephone conference with Shelly DeRousse regarding open case items, including plan and pending motions, and strategy for same (0.4).	500.00	.40	200.00
09/21/23	SAD	Telephone conference with Elizabeth Janczak regarding budget, discovery, plan and open case issues (0.4).	595.00	.40	238.00
10/02/23	ELJ	E-mail correspondence to Joe and Austin Peiffer regarding creditor trust agreement, Rule 2004 motion, and DIP budget (0.2).	500.00	.20	100.00
10/04/23	ELJ	Telephone conference with Abe Carls regarding open case issues including final DIP, lift stay motion, and Rule 2004 motion (0.4); telephone conference with Joe and Austin Peiffer regarding same and plan issues (0.5).	500.00	.90	450.00
10/06/23	JW	File objection to motion to revise court ruling (0.1); e-mail correspondence with Elizabeth Janczak regarding same (0.1); e-mail correspondence to courtroom deputy regarding procedure for setting hearing on fee application and objection thereto (0.1); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	315.00	.40	126.00
10/09/23	SAD	Telephone conference with Elizabeth Janczak regarding various open issues, budget and hearing (0.2).	595.00	.20	119.00
10/18/23	ELJ	Conference with Shira Isenberg and Shelly DeRousse regarding strategy for plan and lift stay issues and potential motions and objections in connection with same (0.3).	500.00	.30	150.00
10/18/23	SAD	Conference with Elizabeth Janczak regarding lift stay and DIP loan issues (0.3); conference with Elizabeth Janczak and Shira Isenberg regarding response to lift stay and plan treatment of lender (0.3).	595.00	.60	357.00
10/18/23	SRI	Strategy conference with Shelly DeRousse and Elizabeth Janczak regarding filing motions responding to recent filings including lift stay motion and plan (0.3).	500.00	.30	150.00

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 Invoice No. 1144801

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 December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
10/20/23	ELJ	Telephone conferences with Shelly DeRousse regarding strategy for 10/20 hearing on motion to continue KSB lift stay motion, 10/26 hearing on SGR fee application and KSB motion to reconsider, and plan confirmation schedule and issues (0.6); review KSB objection to motion to continue (0.1).	500.00	.70	350.00
10/20/23	SAD	Telephone conferences with Elizabeth Janczak regarding strategy relating to lift stay motion, fee application, and motion to reconsider ruling (0.6); prepare for hearing on same (1.0); review lender's response to motion to reschedule lift stay hearing (0.4); research regarding same (0.7); attend hearing on motion to reschedule lift stay hearing (0.9).	595.00	3.60	2142.00
10/24/23	ELJ	E-mail correspondence with Joe Peiffer regarding conference call to discuss open case issues (0.1); conference call with Joe Peiffer, Shelly DeRousse, and Abe Carls regarding strategy for 10/27 hearing and potential resolutions and agreements on issues in advance of same (0.7); review and prepare for same (0.2); telephone conference with Shelly DeRousse regarding same (0.2).	500.00	1.20	600.00
10/24/23	SAD	Conference call with Abe Carls, Joe Peiffer and Elizabeth Janczak regarding all open matters, scheduling and hearing (0.7); review and prepare for same (0.1); telephone conference with Elizabeth Janczak regarding various open issues (0.2).	595.00	1.00	595.00
10/25/23	ELJ	Telephone conference with Abe Carls regarding SGR fee application, DIP order, and plan issues (0.2).	500.00	.20	100.00
10/27/23	ELJ	Telephone conference with Joe Peiffer regarding DIP carve-out, plan concerns, and 10/27 hearing issues (0.7); review and prepare for 10/25 hearing on stay relief, motion to reconsider, and plan deadlines (0.3); attend same (0.8).	500.00	1.80	900.00
10/30/23	ELJ	Conference with Shelly DeRousse regarding strategy for open case issues including KSB liens, plan, carve-out, and potential sale (0.3); e-mail correspondence to Joe Peiffer regarding same (0.1).	500.00	.40	200.00
10/30/23	SAD	Conferences with Elizabeth Janczak regarding strategy for DIP, plan and sale issues (0.3); review background pleadings and information relating to same (0.2).	595.00	.50	297.50

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Date	Billor	Narrative	Rate	Time	Fee
10/31/23	ELJ	Telephone conference with Shelly DeRousse regarding general case strategy including plan, DIP, lift stay, and sale issues (0.2).	500.00	.20	100.00
10/31/23	SAD	Telephone conference with Elizabeth Janczak regarding case strategy relating to plan, DIP, and sale issues (0.2); review pleadings and background information relating to same (0.2).	595.00	.40	238.00
11/02/23	ELJ	Telephone conference with Joe Peiffer regarding case status and open case issues including Plan, DIP, and lift stay issues (0.4).	500.00	.40	200.00
11/03/23	ELJ	Telephone conference with Joe Peiffer regarding follow-up on open case issues including DIP and potential sale (0.2).	500.00	.20	100.00
11/08/23	ELJ	Telephone conference with Janet Reasoner regarding open case issues including Committee matters, KSB issues, and plan/sale issues (0.4); telephone conference with Joe Peiffer and Austin Peiffer regarding case open items and strategy for same (0.7).	500.00	1.10	550.00
11/10/23	ELJ	Lengthy e-mail correspondence to Joe Peiffer, Austin Peiffer, and Abe Carls regarding potential global settlement of case issues (0.3).	500.00	.30	150.00
11/15/23	ELJ	Telephone conference with Abe Carls regarding open case issues including lift stay motion, plan, DIP financing, and discovery (0.8).	500.00	.80	400.00
TOTAL FEES FOR SERVICES					\$10,691.00

## TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jacqueline Webster	315.00	0.40	126.00
Shira R. Isenberg	500.00	0.30	150.00
Elizabeth L. Janczak	500.00	12.50	6,250.00
Shelly A. DeRousse	595.00	7.00	4,165.00
TOTAL		20.20	\$10,691.00

Matter: 912600.001  
Invoice No. 1144801

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December 21, 2023

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## ACCOUNT SUMMARY

### CURRENT INVOICE AMOUNT

**\$10,691.00**

THIS STATEMENT REFLECTS ALL PAYMENTS POSTED 5 DAYS PRIOR TO INVOICE DATE.  
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BDC Group Creditors' Committee  
c/o Tammy Kemp, Chief Credit Officer  
Liquid Capital Exchange  
5075 Yonge Street  
Suite 700  
Canada

Date: December 21, 2023  
Matter: 912600.002  
Invoice No. 1144802

Elizabeth L. Janczak

Matter: Litigation

For Professional Services.....\$3,048.00

**Current Invoice Amount .....\$3,048.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
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Page 1  
Date: December 21, 2023  
Matter: 912600.002  
Invoice No. 1144802

Elizabeth L. Janczak

Matter: Litigation

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/06/23	MVM	Telephone call with representative of Capital One concerning their agreement to provide requested documents without the need for a formal subpoena (0.1); email correspondence with Elizabeth Janczak conveying Capital's One's agreement concerning same (0.1).	425.00	.20	85.00
09/12/23	ELJ	Review report of avoidance actions (0.3).	500.00	.30	150.00
09/13/23	MVM	Review statements provided by Capital One in response to request (0.1); email correspondence with Elizabeth Janczak concerning redactions in statements provided by Capital One (0.1).	425.00	.20	85.00
09/15/23	ELJ	Review complaint to extend automatic stay to Dennis Bruce (0.3).	500.00	.30	150.00
09/18/23	ELJ	Review emergency motion for TRO to extend automatic stay to Dennis Bruce (0.2); attend hearing on same (0.4).	500.00	.60	300.00
09/25/23	ELJ	E-mail correspondence to Abe Carls regarding Rule 2004 discovery to KSB and F&M bank (0.2).	500.00	.20	100.00
09/28/23	ELJ	Draft motion and order regarding BDC Rule 2004 exam (0.5); e-mail correspondence to Austin Peiffer regarding same (0.1); begin drafting Rule 2004 motion directed to Keystone (0.4).	500.00	1.00	500.00

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Invoice No.	1144802	December 21, 2023

Date	Billor	Narrative	Rate	Time	Fee
09/29/23	ELJ	Continue drafting motion for Rule 2004 exam directed to KSB (1.2); telephone call and e-mail correspondence to F&M Bank regarding potential Rule 2004 discovery (0.1); draft consent motion and order regarding F&M Rule 2004 documents (0.2).	500.00	1.50	750.00
10/02/23	ELJ	E-mail correspondence with Karen Verhagen (F&M Bank) regarding Rule 2004 subpoena (0.1); revise and finalize consent Rule 2004 motion and order for F&M (0.2).	500.00	.30	150.00
10/02/23	JW	File rule 2004 motion (0.2); submit proposed order regarding same (0.2); revise and re-submit proposed order regarding same (0.2); e-mail correspondence with Elizabeth Janczak regarding same (0.1); file contested rule 2004 motion (0.3); telephone conference with clerk of the court regarding listen only dial in for telephonic hearings (0.1); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	315.00	1.20	378.00
10/17/23	ELJ	Draft proposed order on KSB Rule 2004 subpoena (0.1).	500.00	.10	50.00
10/23/23	ELJ	Finalize and issue Rule 2004 subpoena to KSB (0.1); e-mail correspondence with Abe Carls regarding same (0.1).	500.00	.20	100.00
10/31/23	ELJ	E-mail correspondence with Abe Carls regarding Rule 2004 subpoena to KSB (0.1).	500.00	.10	50.00
11/08/23	ELJ	Initial review of Rule 2004 documents produced by F&M Bank (0.4).	500.00	.40	200.00
TOTAL FEES FOR SERVICES					\$3,048.00

## TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Morgan V. Manley	425.00	0.40	170.00
Jacqueline Webster	315.00	1.20	378.00
Elizabeth L. Janczak	500.00	5.00	2,500.00
TOTAL		6.60	\$3,048.00

Matter: 912600.002  
Invoice No. 1144802

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December 21, 2023

## ACCOUNT SUMMARY

### CURRENT INVOICE AMOUNT

**\$3,048.00**

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Date: December 21, 2023  
Matter: 912600.003  
Invoice No. 1144803

Elizabeth L. Janczak

Matter: Credit Inquiries and Negotiations

For Professional Services.....\$750.00

**Current Invoice Amount .....\$750.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
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Date: December 21, 2023  
Matter: 912600.003  
Invoice No. 1144803

Elizabeth L. Janczak

Matter: Credit Inquiries and Negotiations

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/12/23	ELJ	Telephone conference with Patrick Sullivan (ET Communications, creditor) regarding case status and claims issues (0.5).	500.00	.50	250.00
10/06/23	ELJ	E-mail correspondence to creditor regarding overall case status and next steps in case (0.1).	500.00	.10	50.00
10/23/23	ELJ	Telephone conference with Emily Moore (counsel for Sheets Sterling) regarding various case issues including chapter 11 plan (0.2).	500.00	.20	100.00
10/26/23	ELJ	Telephone conference with Evan Moscov (Green Note counsel) regarding case status and chapter 11 plan issues (0.4).	500.00	.40	200.00
11/09/23	ELJ	Telephone conference with David Skalka (counsel for Five Star, creditor) regarding case status and open issues (0.3).	500.00	.30	150.00
TOTAL FEES FOR SERVICES					\$750.00

**TIME AND FEE SUMMARY**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Elizabeth L. Janczak	500.00	1.50	750.00
TOTAL		1.50	\$750.00

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Matter: 912600.003  
Invoice No. 1144803

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December 21, 2023

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## ACCOUNT SUMMARY

### CURRENT INVOICE AMOUNT

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Canada

Date: December 21, 2023  
Matter: 912600.004  
Invoice No. 1144804

Elizabeth L. Janczak

Matter: Secured Credit Issues

For Professional Services.....\$23,977.00

**Current Invoice Amount .....\$23,977.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
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Date: December 21, 2023  
Matter: 912600.004  
Invoice No. 1144804

Elizabeth L. Janczak

Matter: Secured Credit Issues

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/01/23	ELJ	Additional review and analysis of proposed DIP budget (0.4); review Manchester contracts and revised lift stay and adequate protection order based on same (0.3); initial review of ECICOG lift stay motion (0.1).	500.00	.80	400.00
09/05/23	ELJ	E-mail correspondence to Abe Carls regarding hearing on KSB lien and DIP budget (0.1); e-mail correspondence to Rush Shortley regarding ECICOG motion for relief from stay (0.2).	500.00	.30	150.00
09/07/23	ELJ	Telephone conference with Austin Peiffer and Abe Carls regarding DIP budget, order, and KSB lien issue (0.7); review revised MLS lift stay/AP order (0.1).	500.00	.80	400.00
09/08/23	ELJ	Review revised interim DIP order, budget, and e-mail correspondence from Austin Peiffer regarding same (0.2).	500.00	.20	100.00
09/08/23	SAD	Telephone conference with Elizabeth Janczak regarding DIP budget (0.1).	595.00	.10	59.50
09/11/23	ELJ	Review current AP and AR numbers in connection with final DIP budget and projections (0.3).	500.00	.30	150.00
09/14/23	ELJ	Review draft revised DIP budget (0.1).	500.00	.10	50.00
09/19/23	ELJ	Review Keystone motion for relief from stay (0.2).	500.00	.20	100.00
09/20/23	ELJ	Review Green State lift stay motion and claim (0.2).	500.00	.20	100.00
09/22/23	ELJ	Review interim DIP order and budget (0.1).	500.00	.10	50.00

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Matter:	912600.004	Page 2
Invoice No.	1144804	December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
09/25/23	ELJ	Review documents provided by BDC in connection with motion to lift stay as to KSB collateral (1.4); multiple e-mail correspondence with Joe Peiffer regarding same (0.2).	500.00	1.60	800.00
09/28/23	ELJ	Draft objection to joint motion to lift stay as to KSB collateral (1.3).	500.00	1.30	650.00
09/28/23	SAD	Telephone conference with Elizabeth Janczak regarding DIP funding issues (0.2).	595.00	.20	119.00
09/29/23	JW	File objection to Keystone Savings Bank's motion to lift stay (0.1); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	315.00	.20	63.00
10/06/23	ELJ	Attend hearing on motion to lift stay as to KSB collateral (0.5); review and prepare for same, including review of UST objection and KSB reply (0.3); e-mail correspondence to Austin Peiffer regarding DIP variance report and budget status (0.1).	500.00	.90	450.00
10/09/23	ELJ	Draft list of information necessary to prepare for 10/26 hearing on KSB lift stay (0.2); telephone conference with Shelly DeRousse regarding same (0.1).	500.00	.30	150.00
10/10/23	ELJ	E-mail correspondence to Austin Peiffer regarding documents requested for 10/26 hearing on KSB lift stay motion (0.2).	500.00	.20	100.00
10/12/23	ELJ	Telephone conference with Claire Davidson regarding upcoming hearing on KSB lift stay motion and plan for same (0.6); draft document requests and testimony subpoenas to KSB and BDC for same (1.2); draft exhibit list and witness list for same (0.3); e-mail correspondence with Abe Carls regarding document requests to KSB and KSB's testimony subpoena to Committee (0.2); e-mail correspondence to Joe and Austin Peiffer regarding document requests to BDC for same (0.1).	500.00	2.40	1200.00
10/12/23	KNR	File exhibit and witness list for lift stay hearing (0.2).	300.00	.20	60.00
10/13/23	ELJ	Draft lengthy e-mail correspondence to Abe Carls regarding Committee document requests and KSB testimony subpoena to Committee for lift stay motion hearing (0.5); e-mail correspondence with Shelly DeRousse regarding same (0.2); telephone conference with Shelly DeRousse regarding same (0.1).	500.00	.80	400.00

Matter:	912600.004	Page 3
Invoice No.	1144804	December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
10/17/23	ELJ	Conference with Shelly DeRousse regarding strategy for hearing on motion to lift stay by KSB and subpoena issued to Committee (0.2).	500.00	.20	100.00
10/17/23	SAD	Conference with Elizabeth Janczak regarding strategy relating to lift stay motion (0.2).	595.00	.20	119.00
10/18/23	ELJ	E-mail correspondence with Abe Carls regarding final DIP order and agreement (0.2); review and revise motion to continue hearing on KSB lift stay motion and motion to expedite same (0.4); multiple e-mail correspondence with Shira Isenberg regarding same (0.2).	500.00	.80	400.00
10/18/23	JW	Send motion to expedite to Shira Isenberg for review (0.2); review motion to continue evidentiary hearing (0.1); review motion to expedite same (0.1); contact clerk to notify motions will be filed per the local rules (0.1); review local rules and procedures regarding filing same (0.4); draft proposed order for motion to continue evidentiary hearing (0.2); multiple e-mail correspondence with Elizabeth Janczak and Shira Isenberg regarding filing motions (0.2); e-mail correspondence with Kirstin Rower regarding filing same (0.1).	315.00	1.40	441.00
10/18/23	SRI	Draft motion to continue evidentiary hearing on motion for relief from stay, declaration in support and motion to expedite same (3.9).	500.00	3.90	1950.00
10/19/23	ELJ	Review and revise motion to continue 10/26 hearing on lift stay and motion to expedite same (0.3); e-mail correspondence with Shira Isenberg and Kirsten Rower regarding same (0.1).	500.00	.40	200.00
10/19/23	KNR	Draft and revise filing materials for motion to continue lift stay hearing and motion to expedite same (1.2); file same (0.3); e-mail correspondence with S. Isenberg regarding same (0.3).	300.00	1.80	540.00
10/19/23	SRI	Finalize and coordinate filing of motion to continue evidentiary hearing on lift stay (1.3); e-mail correspondence with team regarding same (0.1).	500.00	1.40	700.00
10/20/23	SRI	E-mail correspondence with Elizabeth Janczak regarding today's hearing on motion to continue evidentiary hearing on lift stay (0.1).	500.00	.10	50.00

Matter: 912600.004  
 Invoice No. 1144804

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 December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
10/23/23	ELJ	Review Ally Bank lift stay/adequate protection motion (0.2); review and revise proposed final DIP motion, order, and agreement (0.3); telephone conference with Shelly DeRousse regarding strategy for same and KSB lift stay issues (0.2); e-mail correspondence to Abe Carls, Joe Peiffer, and Austin Peiffer regarding final DIP issues (0.1).	500.00	.80	400.00
10/23/23	SAD	Telephone conference with Elizabeth Janczak regarding DIP and lift stay issues (0.2); review pleadings in preparation for same (0.4).	595.00	.60	357.00
10/24/23	ELJ	Review and revise final DIP order and agreement (0.4); review proposed final DIP budget and include Committee fees (0.1); e-mail correspondence to Shelly DeRousse regarding same (0.1).	500.00	.60	300.00
10/24/23	SAD	Review draft final DIP order and budget (0.6).	595.00	.60	357.00
10/25/23	ELJ	E-mail correspondence with Abe Carls regarding final DIP order and agreement (0.1).	500.00	.10	50.00
10/25/23	SRI	Analysis regarding pre-petition lien over avoidance actions pursuant to e-mail correspondence from Elizabeth Janczak (0.3); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	500.00	.40	200.00
10/26/23	ELJ	Research case law regarding pre-petition liens on chapter 5 causes of action in connection with chapter 11 plan and lift stay issues (2.0).	500.00	2.00	1000.00
10/27/23	ELJ	Continue researching case law relating to liens on chapter 5s in connection with KSB lift stay and plan treatment (2.2).	500.00	2.20	1100.00
11/01/23	ELJ	E-mail correspondence with Austin Peiffer and Abe Carls regarding scheduling lift stay and 9023 hearing (0.2).	500.00	.20	100.00
11/01/23	SAD	Telephone conference with Elizabeth Janczak regarding stay issues (0.2).	595.00	.20	119.00
11/03/23	ELJ	E-mail correspondence with Joe Peiffer regarding proposed resolution on DIP budget (0.1).	500.00	.10	50.00
11/08/23	ELJ	Review updated variance report comparing actual-to-budget DIP performance (0.3); e-mail correspondence to Abe Carls and Austin Peiffer regarding scheduling lift stay hearing (0.2).	500.00	.50	250.00
11/09/23	ELJ	Initial review of KSB motion to recognize liens and summary judgment on same (0.2).	500.00	.20	100.00

Matter:	912600.004	Page 5
Invoice No.	1144804	December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
11/21/23	ELJ	Review KSB's motion to recognize lien and motion for summary judgment on same (0.5); research and review case law and relevant statutes relating to same (2.4); e-mail correspondence to Shira Isenberg regarding same (0.2).	500.00	3.10	1550.00
11/22/23	ELJ	Draft objection to KSB motion to recognize liens (0.3); e-mail correspondence with Shira Isenberg regarding KSB's motion for summary judgment on liens (0.2); begin drafting response to KSB motion for summary judgment on liens (1.4); continue researching case law in connection with same (0.6).	500.00	2.50	1250.00
11/22/23	SRI	Review Simply Essentials decision and lender's summary judgment motion regarding prepetition lien over avoidance actions (0.3); multiple e-mail correspondence with Elizabeth Janczak regarding analysis of same (0.2).	500.00	.50	250.00
11/24/23	ELJ	Continue drafting response to KSB motion for summary judgment on liens (1.1); continue researching case law relating to same (0.6).	500.00	1.70	850.00
11/27/23	ELJ	Continue drafting response brief to KSB motion for summary judgment (3.5); additional case law research for same (2.1).	500.00	5.60	2800.00
11/29/23	ELJ	Revise response to KSB motion for summary judgment on liens (0.2).	500.00	.20	100.00
11/30/23	ELJ	E-mail correspondence with Shira Isenberg regarding response to KSB summary judgment on liens (0.1); review and revise response brief to KSB summary judgment (0.9); additional research for same (0.6); draft statement of uncontested facts in support of same (0.4).	500.00	2.00	1000.00
11/30/23	SAD	Review motion for summary judgment on KSB liens (0.5); review draft response to motion for summary judgment relating to same (1.0).	595.00	1.50	892.50
11/30/23	SRI	Review Elizabeth Janczak's draft response to motion for summary judgment regarding lien over avoidance actions and provide comments to same (1.7).	500.00	1.70	850.00
TOTAL FEES FOR SERVICES					\$23,977.00

Matter: 912600.004  
Invoice No. 1144804

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December 21, 2023

## TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jacqueline Webster	315.00	1.60	504.00
Shira R. Isenberg	500.00	8.00	4,000.00
Elizabeth L. Janczak	500.00	33.70	16,850.00
Shelly A. DeRousse	595.00	3.40	2,023.00
Kirstin N. Rower	300.00	2.00	600.00
		<hr/>	<hr/>
TOTAL		48.70	\$23,977.00

## ACCOUNT SUMMARY

**CURRENT INVOICE AMOUNT** **\$23,977.00**

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BDC Group Creditors' Committee  
c/o Tammy Kemp, Chief Credit Officer  
Liquid Capital Exchange  
5075 Yonge Street  
Suite 700  
Canada

Date: December 21, 2023  
Matter: 912600.005  
Invoice No. 1144805

Elizabeth L. Janczak

Matter: SGR Retention and Fee Applications

For Professional Services.....\$2,618.00

**Current Invoice Amount .....\$2,618.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
[REDACTED] (for foreign currency)

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Suite 700  
Canada

Page 1  
Date: December 21, 2023  
Matter: 912600.005  
Invoice No. 1144805

Elizabeth L. Janczak

Matter: SGR Retention and Fee Applications

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/11/23	ELJ	Review exhibits to interim fee application to ensure compliance with time detail requirements (0.4).	500.00	.40	200.00
09/12/23	ELJ	Begin drafting first interim fee application (1.5).	500.00	1.50	750.00
09/13/23	ELJ	Continue drafting first interim fee application (1.2).	500.00	1.20	600.00
09/13/23	JW	Review first interim fee application (0.1); draft notice of same (0.4); draft certificate of service regarding same (0.3); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	315.00	.90	283.50
09/14/23	ELJ	Review, revise, and finalize notice of bar date, application, and certificate of service for first interim fee application (0.6).	500.00	.60	300.00
09/14/23	KNR	File Fee Application (0.2); file Bar Date Notice (0.1).	300.00	.30	90.00
10/06/23	ELJ	Review KSB objection to SGR's first interim fee application (0.1).	500.00	.10	50.00
10/23/23	JW	File reply to Smith Gambrell & Russell LLP fee application (0.2); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	315.00	.30	94.50
10/24/23	ELJ	Draft proposed order on SGR interim fee application (0.2).	500.00	.20	100.00
11/08/23	ELJ	Review exhibits to fee application to ensure compliance with time detail requirements (0.3).	500.00	.30	150.00
TOTAL FEES FOR SERVICES					\$2,618.00

Matter: 912600.005  
Invoice No. 1144805

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December 21, 2023

## TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jacqueline Webster	315.00	1.20	378.00
Elizabeth L. Janczak	500.00	4.30	2,150.00
Kirstin N. Rower	300.00	0.30	90.00
		<hr/>	<hr/>
TOTAL		5.80	\$2,618.00

## ACCOUNT SUMMARY

**CURRENT INVOICE AMOUNT** **\$2,618.00**

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5075 Yonge Street  
Suite 700  
Canada

Date: December 21, 2023  
Matter: 912600.006  
Invoice No. 1144806

Elizabeth L. Janczak

Matter: Other Professional Retention

For Professional Services.....\$1,028.50

**Current Invoice Amount .....\$1,028.50**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
[REDACTED] (for foreign currency)

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Canada

Page 1  
Date: December 21, 2023  
Matter: 912600.006  
Invoice No. 1144806

Elizabeth L. Janczak

Matter: Other Professional Retention

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/01/23	ELJ	Attend hearing on Court's ruling on Keystone lien on attorney retainer in connection with ABLs employment and DIP (1.0).	500.00	1.00	500.00
09/01/23	SAD	Telephone conference with Elizabeth Janczak regarding Keystone ruling on ABLs attorney fee retainer (0.3).	595.00	.30	178.50
09/07/23	ELJ	Telephone conference with Austin Peiffer regarding ABLs fee application and hearing (0.1).	500.00	.10	50.00
09/18/23	ELJ	Review KSB's motion to amend 9/1 ruling relating to liens on attorney retainer in connection with ABLs employment (0.3).	500.00	.30	150.00
10/06/23	ELJ	Draft objection to KSB motion to reconsider ruling as to KSB objection to ABLs employment and liens on legal fee retainer (0.3).	500.00	.30	150.00
TOTAL FEES FOR SERVICES					\$1,028.50

**TIME AND FEE SUMMARY**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Elizabeth L. Janczak	500.00	1.70	850.00
Shelly A. DeRousse	595.00	0.30	178.50
TOTAL		2.00	\$1,028.50

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Matter:	912600.006	Page 2
Invoice No.	1144806	December 21, 2023

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**ACCOUNT SUMMARY**

<b>CURRENT INVOICE AMOUNT</b>	<b>\$1,028.50</b>
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Date: December 21, 2023  
Matter: 912600.007  
Invoice No. 1144807

Elizabeth L. Janczak

Matter: Plan and Disclosure Statement

For Professional Services.....\$5,635.50

**Current Invoice Amount .....\$5,635.50**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
[REDACTED] (for foreign currency)

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Date: December 21, 2023  
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Invoice No. 1144807

Elizabeth L. Janczak

Matter: Plan and Disclosure Statement

### For Professional Services

Date	Billor	Narrative	Rate	Time	Fee
09/15/23	ELJ	Review motion to terminate exclusivity (0.1).	500.00	.10	50.00
09/26/23	ELJ	Conference call with Joe Peiffer, Austin Peiffer, and Shelly DeRousse regarding plan structure and related issues (0.9); review AR and litigation claims in connection with plan issues (0.3).	500.00	1.20	600.00
09/26/23	SAD	Attend Zoom meeting with Austin Peiffer, Joe Peiffer and Elizabeth Janczak regarding plan status (0.9).	595.00	.90	535.50
09/27/23	ELJ	Review and revise draft creditor trust agreement (2.2).	500.00	2.20	1100.00
09/29/23	ELJ	Continue reviewing and revising creditor trust agreement (1.4).	500.00	1.40	700.00
10/05/23	ELJ	Telephone conference with Shelly DeRousse regarding potential creditor trustees (0.1).	500.00	.10	50.00
10/17/23	ELJ	Initial review of plan, disclosure statement, and motion to conditionally approve disclosure statement (0.6).	500.00	.60	300.00
10/18/23	ELJ	Continue reviewing proposed chapter 11 plan and disclosure statement (0.9); telephone conference with Claire Davidson and Janet Reasoner regarding issues concerning same and solicitation and confirmation dates (0.6).	500.00	1.50	750.00
10/18/23	SRI	Draft objection to motion to expedite plan confirmation deadlines (0.5); review UST objection to motion (0.1).	500.00	.60	300.00
10/19/23	ELJ	Telephone conference with Joe and Austin Peiffer regarding plan and disclosure statement issues and upcoming hearings (0.7).	500.00	.70	350.00

Matter: 912600.007  
Invoice No. 1144807

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December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
10/24/23	ELJ	Draft lengthy e-mail correspondence to Abe Carls regarding preliminary Committee objections to chapter 11 plan (0.9); initial research of case law regarding liens on chapter 5s in connection with same (0.6).	500.00	1.50	750.00
10/30/23	ELJ	E-mail correspondence to Austin Peiffer regarding disclosure statement issues (0.2); review disclosure statement schedules relating to same (0.1).	500.00	.30	150.00
TOTAL FEES FOR SERVICES					\$5,635.50

#### TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Shira R. Isenberg	500.00	0.60	300.00
Elizabeth L. Janczak	500.00	9.60	4,800.00
Shelly A. DeRousse	595.00	0.90	535.50
TOTAL		11.10	\$5,635.50

#### ACCOUNT SUMMARY

CURRENT INVOICE AMOUNT **\$5,635.50**

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Date: December 21, 2023  
Matter: 912600.008  
Invoice No. 1144808

Elizabeth L. Janczak

Matter: Executory Contract and Unexpired Leases

For Professional Services.....\$875.00

**Current Invoice Amount .....\$875.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
[REDACTED] (for foreign currency)

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Page 1  
Date: December 21, 2023  
Matter: 912600.008  
Invoice No. 1144808

Elizabeth L. Janczak

Matter: Executory Contract and Unexpired Leases

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/01/23	MVM	Complete analysis of BMO leases to determine whether or not they qualify as true leases (0.4); create an excel spreadsheet of analysis (0.2); email correspondence with Elizabeth Janczak transmitting analysis (0.1).	425.00	.70	297.50
09/05/23	ELJ	Review analysis of BMO lease rejection motion (0.2).	500.00	.20	100.00
09/05/23	MVM	Review and analyze provision in addendum of BMO's lease concerning debtor's potential residual interest in vehicle after termination (0.2); draft email to Elizabeth Janczak concerning same (0.1).	425.00	.30	127.50
09/15/23	ELJ	Review motion to reject Hiawatha lease (0.1).	500.00	.10	50.00
09/18/23	ELJ	Review motion to assume/reject Manchester leases and compare to schedules (0.3).	500.00	.30	150.00
09/22/23	ELJ	Review MLS objection to motion to assume/reject lease.	500.00	.10	50.00
10/11/23	ELJ	E-mail correspondence with Terry Gibson and Austin Peiffer regarding MLS cure payment and 10/13 hearing on assumption motion (0.2).	500.00	.20	100.00
TOTAL FEES FOR SERVICES					\$875.00



Matter: 912600.008  
Invoice No. 1144808

Page 2  
December 21, 2023

**TIME AND FEE SUMMARY**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Morgan V. Manley	425.00	1.00	425.00
Elizabeth L. Janczak	500.00	0.90	450.00
		<hr/>	<hr/>
TOTAL		1.90	\$875.00

**ACCOUNT SUMMARY**

**CURRENT INVOICE AMOUNT** **\$875.00**

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Date: December 21, 2023  
Matter: 912600.009  
Invoice No. 1144809

Elizabeth L. Janczak

Matter: Committee Meeting and Governance

For Professional Services.....\$2,935.50

**Current Invoice Amount .....\$2,935.50**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
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Page 1  
Date: December 21, 2023  
Matter: 912600.009  
Invoice No. 1144809

Elizabeth L. Janczak

Matter: Committee Meeting and Governance

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/13/23	ELJ	Review and prepare for Committee call (0.3); conference with Shelly DeRousse regarding review and preparation for same (0.4); attend Committee call regarding case status (0.5).	500.00	1.20	600.00
09/13/23	SAD	Conference with Elizabeth Janczak regarding case status, open issues and preparation for committee call (0.4).	595.00	.40	238.00
09/18/23	ELJ	E-mail correspondence to Committee regarding proposed Keystone resolution (0.4).	500.00	.40	200.00
09/29/23	ELJ	E-mail correspondence to Committee regarding case status update and next steps (0.3).	500.00	.30	150.00
10/06/23	ELJ	E-mail correspondence to Committee regarding case status update including 10/6 hearing on KSB lift stay motion and plan and DIP status (0.2).	500.00	.20	100.00
10/13/23	ELJ	E-mail correspondence to Committee regarding 10/26 hearing on KSB lift stay motion and KSB subpoena (0.1).	500.00	.10	50.00
10/17/23	ELJ	Conference call with Tammy Kemp and Shelly DeRousse regarding case status, KSB lift stay motion, and plan issues (0.7).	500.00	.70	350.00
10/17/23	SAD	Attend Zoom call with Elizabeth Janczak and Tammy Kemp regarding lift stay motion and discovery issues (0.5).	595.00	.50	297.50
10/18/23	ELJ	E-mail correspondence to Committee regarding chapter 11 plan and case update (0.2).	500.00	.20	100.00

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Matter: 912600.009  
 Invoice No. 1144809

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 December 21, 2023

Date	Biller	Narrative	Rate	Time	Fee
10/23/23	ELJ	E-mail correspondence to Committee regarding case status update including results of 10/20 hearing, upcoming 10/27 hearing, and plan issues (0.2).	500.00	.20	100.00
11/01/23	ELJ	E-mail correspondence to Committee regarding case status call (0.1).	500.00	.10	50.00
11/03/23	ELJ	Review and prepare for committee call (0.2); attend committee call on open case issues including plan, DIP, chapter 5 liens, and potential sale (0.6); telephone conference with Shelly DeRousse regarding follow-ups from same (0.1).	500.00	.90	450.00
11/04/23	ELJ	Follow-up e-mail correspondence to Committee summarizing 11/3 meeting and strategy going forward (0.3).	500.00	.30	150.00
11/29/23	ELJ	E-mail correspondence to Committee regarding open case items including lift stay, plan, DIP, and KSB liens motion (0.2).	500.00	.20	100.00
TOTAL FEES FOR SERVICES					\$2,935.50

## TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Elizabeth L. Janczak	500.00	4.80	2,400.00
Shelly A. DeRousse	595.00	0.90	535.50
TOTAL		5.70	\$2,935.50

## ACCOUNT SUMMARY

**CURRENT INVOICE AMOUNT** **\$2,935.50**

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Matter: 912600.009  
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December 21, 2023

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BDC Group Creditors' Committee  
c/o Tammy Kemp, Chief Credit Officer  
Liquid Capital Exchange  
5075 Yonge Street  
Suite 700  
Canada

Date: December 21, 2023  
Matter: 912600.010  
Invoice No. 1144810

Elizabeth L. Janczak

Matter: Investigation of Operations

For Professional Services.....\$1,850.00

**Current Invoice Amount .....\$1,850.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
[REDACTED] (for foreign currency)

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Date: December 21, 2023  
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Invoice No. 1144810

Elizabeth L. Janczak

Matter: Investigation of Operations

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
09/14/23	ELJ	Review Capital One credit card statements in connection with investigation of pre-petition transfers and claims (0.8).	500.00	.80	400.00
09/15/23	ELJ	Continue reviewing Capital One statements in connection with investigation of prepetition transfers and operations (2.3).	500.00	2.30	1150.00
09/18/23	ELJ	Continue reviewing Capital One statements in connection with investigation into prepetition transfers and operations (0.6).	500.00	.60	300.00
TOTAL FEES FOR SERVICES					\$1,850.00

**TIME AND FEE SUMMARY**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Elizabeth L. Janczak	500.00	3.70	1,850.00
TOTAL		3.70	\$1,850.00

Matter: 912600.010  
Invoice No. 1144810

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December 21, 2023

## ACCOUNT SUMMARY

### CURRENT INVOICE AMOUNT

**\$1,850.00**

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Date: December 21, 2023  
Matter: 912600.012  
Invoice No. 1144811

Elizabeth L. Janczak

Matter: Schedules and Reports

For Professional Services.....\$1,193.00

**Current Invoice Amount .....\$1,193.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
[REDACTED] (for foreign currency)

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Page 1  
Date: December 21, 2023  
Matter: 912600.012  
Invoice No. 1144811

Elizabeth L. Janczak

Matter: Schedules and Reports

**For Professional Services**

Date	Biller	Narrative	Rate	Time	Fee
10/16/23	ELJ	Review amended operating reports for July and August (0.2).	500.00	.20	100.00
10/17/23	ELJ	Review September monthly operating report (0.1); e-mail correspondence to Jackie Webster regarding amended schedules and comparison of same (0.1); review proposed final DIP budget (0.2).	500.00	.40	200.00
10/17/23	JW	Review debtor's amended schedules and summarize key differences (1.8); e-mail correspondence with Elizabeth Janczak regarding same (0.1); submit proposed order regarding contested rule 2004 motion (0.2); e-mail correspondence with Elizabeth Janczak regarding same (0.1).	315.00	2.20	693.00
10/18/23	ELJ	Review list of changes in second amended schedules (0.2).	500.00	.20	100.00
11/27/23	ELJ	Review October monthly operating report (0.2).	500.00	.20	100.00
TOTAL FEES FOR SERVICES					\$1,193.00

**TIME AND FEE SUMMARY**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jacqueline Webster	315.00	2.20	693.00
Elizabeth L. Janczak	500.00	1.00	500.00

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TOTAL	3.20	\$1,193.00
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**A C C O U N T   S U M M A R Y**

<b>CURRENT INVOICE AMOUNT</b>	<b>\$1,193.00</b>
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Date: December 21, 2023  
Matter: 912600.013  
Invoice No. 1144812

Elizabeth L. Janczak

Matter: Claims Analysis

For Professional Services.....\$50.00

**Current Invoice Amount .....\$50.00**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
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Date: December 21, 2023  
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Elizabeth L. Janczak

Matter: Claims Analysis

#### For Professional Services

Date	Biller	Narrative	Rate	Time	Fee
10/17/23	ELJ	Review motion to set claims bar date (0.1).	500.00	.10	50.00
TOTAL FEES FOR SERVICES					\$50.00

#### TIME AND FEE SUMMARY

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Elizabeth L. Janczak	500.00	0.10	50.00
TOTAL		0.10	\$50.00

#### ACCOUNT SUMMARY

**CURRENT INVOICE AMOUNT** **\$50.00**

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Date: December 21, 2023  
Matter: 912600.015  
Invoice No. 1144813

Elizabeth L. Janczak

Matter: Expenses

Disbursements.....\$367.50

**Current Invoice Amount .....\$367.50**

Wire/ACH payment to Wells Fargo Bank  
Account name: SMITH, GAMBRELL & RUSSELL, LLP  
Wire routing number: [REDACTED]  
ACH routing number: [REDACTED]  
Account number: [REDACTED]  
For international wires: [REDACTED] (for USD)  
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Date: December 21, 2023  
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Invoice No. 1144813

Elizabeth L. Janczak

Matter: Expenses

## DISBURSEMENTS

11/06/23	Service Fee - - VENDOR: F&M BANK SUBPOENA FEE	367.50
	TOTAL	<u>\$367.50</u>

## ACCOUNT SUMMARY

CURRENT INVOICE AMOUNT	<b>\$367.50</b>
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